

FY 2009 BUDGET OBJECT CLASS CODES  
QUICK REFERENCE LIST

BOC	DESCRIPTION	EXAMPLES
<b>PERSONNEL COMPENSATION AND BENEFITS</b>		
<b>11.1</b>	<b>FULL-TIME PERMANENT (FTP)</b>	
111A	FTP Regular Civilian	
111B	FTP Fed Wage System and Admin Determined	
111C	FTP Consultatn/Expert/Advisory	
111E	FTP Other Employees	
111F	FTP Terminal Leave - Lump Sum	
111G	FTP Leave Assessment	
111T	FTP Time Off Awards	
<b>11.3</b>	<b>OTHER THAN FULL-TIME PERMANENT (OTP)</b>	
113A	OTP Regular Civilian	
113B	OTP Fed Wage System and Admin Determined	
113C	OTP Consultant/Expert/Advisory	
113E	OTP Other Employees	
113F	OTP Terminal Leave - Lump Sum	
113G	OTP Leave Assessment	
113T	OTP Time Off Awards	
<b>11.5</b>	<b>OTHER PERSONNEL COMPENSATION</b>	
115A	Overtime	
115B	Awards - Monetary	
115C	Interest on Back Pay	
115D	Credit Hours - Paid	
115E	Awards - Non-Monetary	
115F	Paid Holidays Worked	
115G	Other Compensation - Leave Assessment	
115H	Environmental/Hazardous Duty	
115J	Premium Pay - Standby	
115K	Premium Pay - In Lieu of Overtime	
115M	Compensatory Time - Paid	
115N	Stipend In Lieu of Premium/Comp Pay	
115P	Post Differential Foreign	
115Q	Post Differential - Non-Foreign	
115T	Sunday Pay	
115V	Nighwork Differential	
115Y	Staffing Differential	
115Z	Supervisory Differential	
<b>11.8</b>	<b>SPECIAL PERSONAL SERVICES PAY</b>	
118A	Non-Federal Employee Compensation/Awards	
118D	Emergency Firefighter Pay	
118P	CSRS Reimburse Reemployed Annuitant	
118R	FERS Reimburse Reemployed Annuitant	
<b>12.1</b>	<b>CIVILIAN PERSONNEL BENEFITS</b>	

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BOC	DESCRIPTION	EXAMPLES
121A	Contributions - Medicare	
121B	Contributions - OASDI	
121C	Retention Allowance	student loan repayment
121D	Public Transportation Benefits	van voucher, bus pass
121E	Contributions - Thrift Plan Basic (1%)	
121F	Contributions - Thrift Plan Match (5%)	
121G	Personnel Benefits - Leave Assessment	
121H	Contributions - Accident Comp (OWCP)	
121I	Lost Thrift Savings Earnings	
121J	Contributions - CSRS Retirement	
121K	Contributions - FERS Retirement	
121L	Longevity Pay - Park Police	
121M	Recruitment Bonus	
121N	Allowances - Non-Foreign	
121O	Allowances - Foreign	
121P	Contributions - Park Police Retirement	
121Q	Contributions - Park Police Medical	
121R	Allowances - Quarters, Meals, Uniforms, Electricity	
121S	Employee Settlements (not court ordered)	
121T	Contributions - Life/Professional Liability Insurance	
121U	Allowances - Visual Identity Apparel (USGS)	
121W	Contributions - Health Benefits	
121Y	Other Employee Benefits	all labor-related SF1164 reimbursements
121Z	Employer Contributed Tax Fringe Benefits	
1211	Relocation Bonus	
1212	Relocation - Subsistence in Temp Quarters	
1213	Relocation - Real Estate Transact (direct reimburesment)	
1214	Relocation - Service Contractor	
1215	Relocation - Income Tax Allowance and Withholding	
1216	Relocation - Miscellaneous Moving Allowance	
1217	Relocation - Home Sale Incentive	
<b>13.0</b>	<b>BENEFITS FOR FORMER PERSONNEL</b>	
130A	Severance Pay	
130B	Labor Department Unemployment Compensation	
130C	FTP Employees - VSI Payments	
130D	OTP Employees - VSI Payments	
130G	Other Employee Benefits	

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BOC	DESCRIPTION	EXAMPLES
<b>CONTRACTUAL SERVICES AND SUPPLIES</b>		
<b>21.0</b>	<b>TRAVEL AND TRANSPORTATION OF PERSONS</b>	
	21.1 NON-FOREIGN	
211A	Non-Foreign ATM Travel Advance Expense	
211B	Non-Foreign TMC Transaction Fees	agent fees
211C	Non-Foreign Commercial Transport - Tourist Class	airline, train, ferry tickets; change fees
211D	Non-Foreign Employee Per Diem	lodging and meals
211F	Non-Foreign Transportation - Exceeds Tourist	
211I	Non-Foreign Other Incidental Expenses	parking, rental car fuel, tips, lodging tax, excess baggage
211L	Non-Foreign Local Travel	
211P	Non-Foreign POV Mileage Allowance	mileage between home and airport, mileage to excludes vehicles for routine use (use 233L)
211R	Non-Foreign Passenger Vehicle Rental	
211T	Non-Foreign Taxi Fare	taxi, bus, shuttle, Metro
	21.2 FOREIGN	
212A	Foreign ATM Travel Advance Expense	
212B	Foreign TMC Transaction Fees	
212C	Foreign Commercial Transport - Tourist Class	
212D	Foreign Employee Per Diem	
212I	Foreign Other Incidental Expenses	
212L	Foreign Local Travel	
212P	Foreign POV Mileage Allowance	
212R	Foreign Passenger Vehicle Rental	
212T	Foreign Taxi Fare	
211U	Foreign Late Payment Costs Payable to Employees	
	21.3 NON-FOREIGN RELOCATION	
213A	Non-Foreign ATM Travel Advance Expense	
213B	Non-Foreign TMC Transaction Fees	
213C	Non-Foreign Commercial Transport - Tourist Class	
213D	Non-Foreign Employee Per Diem	
213F	Non-Foreign Transportation - Exceeds Tourist	
213I	Non-Foreign Other Incidental Expenses	
213L	Non-Foreign Local Travel	
213P	Non-Foreign POV Mileage Allowance	
213R	Non-Foreign Passenger Vehicle Rental	
213T	Non-Foreign Taxi Fare	
213U	Non-Foreign Late Payment Costs Payable to Employee	
213V	Non-Foreign Per Diem - House Hunting	
213W	Non-Foreign Transportation - Advance House Hunting	
	21.9 STUDENT TRAVEL	
219D	Daily Bus Pupil to and from School	

FY 2009 BUDGET OBJECT CLASS CODES  
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BOC	DESCRIPTION	EXAMPLES
219H	Pupil Travel - Beginning and End of Term	
219M	Pupil Field Trips - Federal	
219N	Pupil Field Trips - Non-Federal	
219O	Non-Pupil Travel - Beginning and End of Term	
2198	Discount - Travel	
2199	Interest - Travel	
<b>22.0</b>	<b>TRANSPORTATION OF THINGS</b>	
	22.1 FREIGHT	
221A	Freight - Equipment	common or contract carrier, incl crating and
221B	Freight - Other	Alaska Airlines freight
221C	GSA Shipping Surcharges	
	22.2 TRUCK TRANSPORTATION	
222C	Truck Transportation - Rental	
222D	Truck Transportation - Bureau Owned	
222E	Truck Transportation - GSA	
	22.3 MAIL TRANSPORTATION	
223A	Mail Transportation - Parcel Post	
	22.4 RELOCATION TRANSPORTATION	
224F	Transportation - Household Goods (GBL)	
224G	Transportation - Household Goods (Non-GBL)	
224K	Transportation of Mobile Home	
224L	Transportation of POV	
	22.9 DISCOUNT AND INTEREST	
2298	Discount - Transportation	
2299	Interest - Transportation	
<b>23.0</b>	<b>RENT, COMMUNICATIONS, AND UTILITIES</b>	
	23.1 RENTAL PAYMENTS TO GSA	
231A	Space Rental Payments to GSA	
	23.2 RENTAL PAYMENTS TO OTHERS	
232A	Space Rental Payments to Others (land and structures)	apartment lodging, conference room
232B	Rental of Exhibit Space	career fairs, outreach, shows, exhibits
	23.3 COMMUNICATIONS, UTILITIES, AND MISC CHARGES	
233A	GSA Communications Non-FTS	
233B	GSA Communication FTS	
233C	Commercial Communications Charges - Local	
233D	Commercial Communications Charges - Long Distance	
233E	Wireless Communications	Fixed Cost: cell phone/ pager/ Blackberry charges (items purchased in 312F)

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QUICK REFERENCE LIST

BOC	DESCRIPTION	EXAMPLES
233F	Telephone Equipment - Lease, Rent, Repair, Maintenance	voice communication, telephones, Polycom
233G	Postage	
233H	Postage - Box and Meter Rental	
233J	Express Mail	
233K	Utilities	
233L	Equipment Rental - NOC	GSA passenger vehicle, ATV, boat, snow machine rentals
233M	Equipment Rental - Information Technology	
233N	Software Rental - Information Technology	software license renewals that do not incl upgrades or maintenance (annual license renewal)
233O	Equipment Rental - Data Communications	
233P	Equipment Rental - Copiers	
233Q	Equipment Rental - Heavy	
233R	Federal VoiceMail Communications Services	
233S	Federal Data Communicatinos Services	
233T	Commercial VoiceMail Communications Services	
233U	Commercial Data Communications Services	
	<b>23.9 DISCOUNT AND INTEREST</b>	
2398	Discount - Rental, Communications, Utilities	
2399	Interest - Rental, Communications, Utilities	
<b>24.0</b>	<b>PRINTING AND REPRODUCTION</b>	
	<b>24.1 GOVERNMENT PRINTERS</b>	
241A	Printing and Reproduction - GPO	Federal Register
241B	Binding - GPO	
241E	Printing and Reproduction - within Government not GPO	
241F	Binding - within Government not GPO	
	<b>24.2 COMMERCIAL PRINTERS</b>	
242A	Printing and Reproduction - Commercial	not photographs - use
242B	Binding - Commercial	
	<b>24.3 RETAIL COPY AND GRAPHICS CENTERS</b>	
243C	Copy Centers	
243D	Graphics Centers	

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QUICK REFERENCE LIST

BOC	DESCRIPTION	EXAMPLES
<b>25.0</b>	<b>OTHER CONTRACTUAL SERVICES</b>	
	25.1 ADVISORY AND ASSISTANCE SERVICES	
251A	Contracts - Consultants	incl IT design, systems architecture, etc.
251B	Information Technology Support Services	mgmt and professional services, studies, analyses, and evaluations; engineering and technical services; IT design, systems architecture; IT advisory and assistance contracts
	25.2 OTHER SERVICES	
252A	Contracts - Architectural and Engineering	
252C	Contracts - Development of Data Sets	
252D	Contracts - Drilling	
252E	Real Property Appraisals, Titles, and Fees	title insurance fees, building permits
252G	Direct State Services Vouchers	
252I	Contracts - Indian Self-Determination Services	
252J	Contracts - Consultants (Non-Advisory)	
252L	Contracts - Airplanes and helicopters	
252M	Contracts - Mapping	
252P	Contracts - Photolab Operations	EROS, Precision Photo Labs, HAS
252Q	Contracts - Aerial Photography	
252R	Contract - Professional Services	locksmith, background checks/clearances, OPM advertisements, legal research, complaint transcripts, court reporting, professional scanning, notary services
252S	Tuition	tuition reimbursement
252T	Training/Conference Registration Fees	
252U	Contracts - Studies	
252V	Contracts - Training Services	
252W	Advertising - Public Printer	newspaper and magazine ads, display, promo items
252X	Advertising - Commercial	TV and radio ads
252Y	Student Expenses - Extracurricular	
252Z	Contracts - Other	memberships in professional organizations
	25.3 OTHER PURCHASES OF GOODS/SERVICES FROM GOVERNMENT ACCOUNTS	
253A	GSA Reimbursable Work Authority - Recurring	

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QUICK REFERENCE LIST

BOC	DESCRIPTION	EXAMPLES
253B	GSA Reimbursable Work Authority - Non-Recurring	
253C	Rental Agreement for Other Federal Agencies	
253G	Reimbursable Agreements - Internal	within DOI (USGS, NPS, MMS, etc.)
253H	Reimbursable Agreements - Other Agency	outside DOI (DoD, FS, FBI)
253M	WCF Information Technology, and Related Services	
253N	WCF Survey, Inspection, and Related Services	
253O	WCF Bureau Operated Vehicles and Aircraft	
253P	WCF Fixed Ownership Rate	
253Q	WCF Science, Engineering, and Related Services	
253R	WCF Equipment Use Charge	
253S	WCF Overhead Assessed	
253T	WCF Training Center	
253V	WCF Drilling and Related Services	
253W	WCF Contributions/Billings	
253X	WCF Water Studies, lab Analyses, Related Services	
253Y	WCF Publications	
	25.4 OPERATION/MAINTENANCE OF FACILITIES	
254A	Operations, Maintenance, Repairs - Buildings	
254B	Operations, Maintenance, Repairs - Other Facilities	remodel by private contractor
	25.5 RESEARCH/DEVELOPMENT CONTRACTS	
255D	Private Sector - R & D	
	25.6 MEDICAL CARE	
256M	Medical and Health Care Services	
	25.7 OPERATION AND MAINTENANCE OF EQUIPMENT	
257A	Expenses - Storage	
257B	Expenses - Shop	
257C	Repairs and Maintenance - IT Equipment and Software	software license renewals with upgrades and maintenance, printer repair
257D	Repairs and Maintenance - Vehicles	
257E	Repairs and Maintenance - Other	
257F	Service Facility - Research Center	
257G	Service Facility - Heavy Equipment	
257H	Service Facility - Other	
257I	Repairs and Maintenance - Equipment	fax maintenance, GPS/ photogrammetry upgrades
257L	Maintenance - Voice Communications Equipment	
257M	Maintenance - Data Communications Equipment	
257P	Storage of Household Goods under PCS	

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QUICK REFERENCE LIST

BOC	DESCRIPTION	EXAMPLES
	<b>25.8 SUBSISTENCE AND SUPPORT OF PERSONS</b>	
258A	Subsistence and Lodging	
	<b>25.9 DISCOUNT AND INTEREST</b>	
2598	Discount - other Services	
2599	Interest - Other Services	
<b>26.0</b>	<b>SUPPLIES AND MATERIALS</b>	
		low cost or consumable items: pens, batteries, notebooks, desk trays, clocks, small tools and hardware, approved decorations, Peer Awards, Gold Pans, plotter paper
261A	Offices Supplies and Materials	
261B	Student Supplies and Materials	
261C	Stores Inventory Acquisition	
261F	Supplies - FEDSTRIP	
261M	Motor Vehicles Supplies and Materials	
261X	Laboratory Supplies	film
262A	Books	excludes IT manuals (use 263O)
262F	Periodicals and Subscriptions	
262J	Library Materials - Not Books	
		floppy disks/CD's, printer toner and ink, manuals (excl software), excl software (311D or 312D) and thumb drives (312F)
263O	Information Technology Supplies and Materials	
264A	Building Supplies	
264B	Field Supplies	
264J	Reimbursable GSA Special Work - Recurring	
264K	Reimbursable GSA Special Work - Non-Recurring	
264S	Seeds	
265C	Employee Clothing and Clothing Supplies	
265F	Food and Beverage - Human consumption	
265S	Employee Supplies - Safety	
267A	Ammunition	
269A	Animal Food	
269B	Satellite Data	
269C	Ink and chemicals	photoprocessing chemicals
269D	Acquisition of Data Sets	
269F	Fuel - Motor Vehicle, Aircraft, etc.	excl rental car fuel (use 211I)
269G	Fuel - Cooking, heating, etc.	chainsaw, generator
2698	Discount - Supplies	



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BOC	DESCRIPTION	EXAMPLES
2699	Interest - Supplies	

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BOC	DESCRIPTION	EXAMPLES
<b>ACQUISITION OF ASSETS</b>		
<b>31.0</b>	<b>EQUIPMENT</b>	
		printers, copiers, aerial camera, vehicles, forklifts, boats, trailers, survey equip when cost is \$10,000 or more per single item
311A	Capitalized - Equipment	
311B	Capitalized - Equipment on Loan	
311D	Capitalized - Information Technology Software	\$100,000 or more per single copy
311E	Capitalized - Information Technology Equipment	file servers, electronic tet equip, phone systems, routers, UPS, radios \$10,000 or more
311H	Capitalized - Furniture and Fixtures	\$5,000 or more per item
311J	Capitalized - Copier/Duplicator	
311K	Capitalized - Heavy Machinery	
311L	Capitalized - Transportation Equipment (incl horses)	
311Z	Motor Vehhicle Proceeds Expended	
312A	Non-Capitalized - Controlled Equipment	Bureau sensitive items \$5000-\$9,999 (firearms, survey equip, GPS systems, aerial camera, trailer)
312B	Non-Capitalized - Non-Controlled Equipment	Less than \$5,000 per single item, not Bureau sensitive (cameras, calculators, typewriters, movable furniture, monitor desk, keyboards, stand-telephone, batteries for camera)
312D	Non-Capitalized - Information Technology Software (Non-fixed Asset System, locally controlled)	all IT software less than \$100,000 per copy
312E	Non-Capitalized - Information Technology Equipment (Fixed Asset System controlled)	\$5,000 and \$9,999 per single item or Bureau sensistive equip (laptops, desktop PC, video systems, personal handheld radios, generators)

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		All IT equip \$5,000 or less and not Bureau sensitive (scanners, printers, plotters, routers, cell phones and <i>buying cell phones</i> , pagers, stand-alone monitors, memory upgrades, USB / thumb drives / flash drives, Blackberrys)
312F	Non-Capitalized - Information Technology Equipment (Non-fixed Asset System, locally controlled)	
312G	Non-Capitalized - Furniture and Fixtures, controlled	
312H	Non-Capitalized - Furniture and Fixtures, not controlled	
312J	Non-Capitalized - Copier / Duplicator	not used by BLM
312K	Non-Capitalized - Heavy Machinery	
312P	Non-Capitalized - Publications, Perm Collections	
312T	Non-Capitalized - Vehicles incl Horses	
312X	Artwork and Artifacts	
313L	Capital Lease - Equipment	
3198	Discount - Equipment	
3199	Interest - Equipment	
<b>32.0</b>	<b>LAND AND STRUCTURES</b>	
	CAPITALIZED	
321A	Land Acquisition	}
321E	Easements and Rights-of-Way	
321L	Land / Mineral Interest Acquired / Held for Others	
322B	Bridges - Constructed	
322C	Bridges - Purchased	
322D	Dams - Constructed	
322E	Dams - Purchased	}
322R	Roads - Constructed	
322S	Roads - Purchased	
322Z	Other Nonstructure Improvements	
323A	Land Acquisitions - Administrative Site	
323B	Buildings - Constructed	
323C	Buildings - Purchased	
323H	Improvements	
323L	Capital Lease - Building and Structures	
323Y	Other Structures and Facilities - Constructed	
323Z	Other Structures and Facilities - Purchased	
324J	Major Machinery and Fixed Equipment	
	NON-CAPITALIZED	
325A	Land Acquisition	
325E	Easements and Rights-of-Way	
326B	Bridges - Constructed	
326C	Bridges - Purchased	
326D	Dams - Constructed	

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326E	Dams - Purchased	
326R	Roads - Constructed	
326S	Roads - Purchased	
326Z	Other Nonstructure Improvements	
327A	Land Acquisitions - Administrative Site	
327B	Buildings - Constructed	
327C	Buildings - Purchased	
327H	Improvements	fences, landscaping
327Y	Other Structures and Facilities - Constructed	
327Z	Other Structures and Facilities - Purchased	
328J	Major Machinery and Fixed Equipment	
3298	Discount - Lands and Structures	
3299	Interest - Lands and Structures	
<b>33.0</b>	<b>INVESTMENTS AND LOANS</b>	
331A	Investments in Securities	
332A	Loans	
<b>GRANTS AND FIXED CHARGES</b>		
<b>41.0</b>	<b>GRANTS, SUBSIDIES, AND CONTRIBUTIONS</b>	
411C	Cooperative Agreements	City of Bethel, Mat-Su Borough, State of Alaska
411G	Grants	
411P	PILT - Other Revenue Sharing	
412A	Subsidies, Contributions, and Other Aid	excludes grants
412B	Credit Reform Loan Subsidies	
413A	Indian Tribal Government Grant	
414A	Grants to Insular Areas	
<b>42.0</b>	<b>INSURANCE CLAIMS AND INDEMNITIES</b>	
421D	Tort Claims - Vehicles	
421E	Tort Claims - Other	
421J	Indemnities and Other Claims	
421L	Loan Guarantee Defaults	
421R	Loan Guarantee Default Percent Reduction	
<b>43.0</b>	<b>INTEREST AND DIVIDENDS</b>	
431A	Interest	
<b>44.0</b>	<b>REFUNDS</b>	
441A	Refunds	
<b>OTHER</b>		
910A	Unvouchered	
920A	Undistributed	